

**HURRICANE PREPAREDNESS SALES TAX HOLIDAY**  
**APPENDIX -- LIST OF QUALIFYING ITEMS**  
May 25 – May 31, 2008

**Sales Price of \$60 or less**

The following hurricane preparedness items may be purchased exempt of the Retail Sales and Use Tax during the “Hurricane Preparedness Sales Tax Holiday,” provided that such items have a selling price of \$60 or less per item.

- Artificial ice, blue ice, ice packs and reusable ice
- Batteries (excluding automobile or boat batteries), including
  - AAA cell
  - AA cell
  - C cell
  - D cell
  - 6 volt
  - 9 volt
  - Cell phone batteries
- Any portable self-powered light sources including
  - Flashlights
  - Lanterns
  - Glow sticks
- Portable self-powered radios (including self-powered radios with electrical power capability)
- Two-way radios
- Weather band radios and NOAA weather radios
- Tarpaulins, plastic sheeting, plastic drop cloths, and other flexible waterproof sheeting
- Bungee cords, rope
- Ground anchor systems or tie down kits
- Ratchet straps
- Duct tape
- Carbon monoxide detectors
- Smoke detectors
- Fire extinguishers
- Gas or diesel fuel tanks or containers
- Water storage containers
- Nonelectric food storage coolers
- Bottled water
- Manual can openers
- Storm shutter devices
- Cell phone chargers
- First Aid Kits

**Sales Price of \$1,000 or less**

The following hurricane preparedness items may be purchased exempt of the Retail Sales and Use Tax during the “Hurricane Preparedness Sales Tax Holiday,” provided that such items have a selling price of \$1000 or less per item.

- Portable generators and generator power cords
- Inverters and inverter power cables

The Virginia Department of Taxation’s Hurricane Preparedness Sales Tax Holiday Guidelines and Rules are available online at [www.tax.virginia.gov/salestaxholiday](http://www.tax.virginia.gov/salestaxholiday).

For additional information on hurricane preparation, visit the Virginia Department of Emergency Management website at [www.vaemergency.com](http://www.vaemergency.com).